

Existing constitution authorizes any school board or local governmental subdivision (parish or municipality), subject to voter approval, to levy and collect a sales and use tax provided that the rate of all sales and use taxes collected in a parish or municipality, exclusive of state sales and use taxes, does not exceed 3%. Authorizes the legislature to authorize the levy and collection of additional sales and use taxes by school boards or local governmental subdivisions which additional taxes must also be approved by the voters.

Prior law (R.S. 33:2721.6) authorizes any parish or school board, subject to voter approval, to levy and collect sales and use taxes not to exceed a total of 4% in a parish or municipality (excluding state and law enforcement district taxes).

New law retains prior law and authorizes a school board in a parish with a population of between 12,100 and 12,800 persons, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%. Provides that the tax shall be in addition to all other authorized taxes and shall not be subject to the rate limitations established by existing constitution or prior law. Further provides that the authority granted in prior law shall not limit prior taxing authority granted to the school board or any other political subdivision.

New law authorizes use of the proceeds of the tax for any lawful purpose of the school board. Provides that the proposition authorizing the levy of the tax may authorize the funding of a portion of the avails thereof into bonds as provided by law.

New law further provides that the tax shall be collected at the same time and in the same manner as set forth in prior law.

Effective upon signature of governor (July 1, 1999).

(Adds R.S. 33:2737.71)